

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA 2010 AUG 24 P 3:48

JAMES BONINI
CLERK

U.S. DISTRICT COURT
SOUTHERN DIST. OHIO
EAST DIV. COLUMBUS

UNITED STATES OF AMERICA,

Petitioner,

v.

WILLIAM W. NUCKLOS,

Respondent.

Civil Action No.

2:10 cv 763

JUDGE WATSON

MAGISTRATE JUDGE KEMP

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONSES

The United States of America, on behalf of its agency, the Internal Revenue Service ("Service"), through its undersigned counsel, petitions this Court to enforce two Internal Revenue Service summonses issued to Respondent William W. Nucklos ("Respondent") on February 1, 2010.

In support thereof, thereof United States alleges as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C., to judicially enforce an Internal Revenue Service summons.

2 Jonathan Johnson is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 1, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, William W. Nucklos, resides or is found at 1671 Heatherwae Loop, Powell, Ohio 43065, within the jurisdiction of this court.

4. **Determination of Tax Liability:** Revenue Officer Jonathan Johnson is conducting an investigation into the tax liability of William W. Nucklos for the years: 2005, 2006, 2007, and 2008, as is set forth in the Declaration of Revenue Officer Jonathan Johnson attached hereto as **Exhibit 1-1**.

5. **Collection of Tax Liability:** In addition, Revenue Officer Jonathan Johnson is conducting an investigation into the collection information of the tax liability of William W. and Shirley Nucklos, for the years: 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, and 2001, as is set forth in the Declaration of Revenue Officer Jonathan Johnson attached hereto as **Exhibit 2-1**.

6. The respondent, William, W. Nucklos, is in possession and control of testimony and other documents concerning these investigations.

7. On February 1, 2010, two Internal Revenue Service summonses were issued by Revenue Officer Jonathan Johnson directing the respondent, William W. Nucklos, to appear before Revenue Officer Jonathan Johnson on February 17, 2010, at 9:00 a.m. at 200 N. High St., Room 425, Columbus, Ohio 43215-2463, to testify and to produce books, records, and other data described in the summonses. An attested copy of the summonses were left at the last and usual place of abode of the respondent, William W. Nucklos, by Revenue Officer Jonathan Johnson, on February 1, 2010. The summonses are attached and incorporated as **Exhibit 1-2** and **Exhibit 2-2**.

8. On February 17, 2010, the respondent, William W. Nucklos, did not appear in response to the summonses. The respondent's refusal to comply with the summonses continues to date as is set forth in the declarations of Revenue Officer Jonathan Johnson attached as **Exhibit 1-1** and **Exhibit 2-1**.

9. On April 8, 2010, a last chance letter was mailed, directing the respondent, William

W. Nucklos, to appear before Revenue Officer Jonathan Johnson on April 26, 2010, at 9:00 a.m. at 200 North High Street, Room 425, Columbus, Ohio 43215-2463, to testify and to produce books, records, and other data described in the summonses. The respondent, William W. Nucklos, did not appear in response to the last chance letter.

10. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

11. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

12. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly determine the Federal tax liability of William W. Nucklos, for the following years: 2005, 2006, 2007, and 2008, as is evidenced by the declaration of Jonathan Johnson attached and incorporated as part of this petition. See **Exhibit 1-1**.

13. It is also necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the collection information of the Federal tax liability of William W. and Shirley C. Nucklos, for the following years: 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, and 2001, as is evidenced by the declaration of Jonathan Johnson attached and incorporated as part of this petition. See **Exhibit 2-1**.

Wherefore, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, William W. Nucklos, to show cause, if any, why respondent should not comply with and obey the aforementioned summonses and each and every requirement thereof.

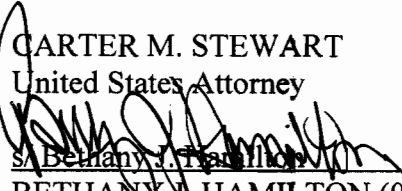
2. That the Court enter an order directing the respondent, William W. Nucklos, to obey

the aforementioned summonses and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summonses before Revenue Officer Jonathan Johnson or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Jonathan Johnson, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

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